

Curricula Vitae of Jonathan D. Libbert, CPA, CMA, CFE

EXPERIENCE

Over thirty years of diversified experience with national and regional CPA and consulting firms, as well as industrial experience. Substantial individual experience in the financial institutions, construction, manufacturing, professional service, health care, retail and litigation support areas. Experience and knowledge covers the following manufacturing industries: steel, paper, plastics, chemical, various auto supply, foundry and metal working.

CERTIFICATION AND LICENSURE

2000	<i>Certified Public Accountant - CPA</i> - Tennessee, No. 16759
1995	<i>Certified Fraud Examiner - CFE</i>
1977	<i>Certified Public Accountant - CPA</i> - Indiana, No. 4868R
1976	<i>Certified Management Accountant - CMA</i>
1971	<i>Certified Public Accountant - CPA</i> - Ohio, No. 6923

EMPLOYMENT

1993/	<i>Johnson, Cambra & Libbert, Inc.</i> - Shareholder
1988/1993	<i>Reboul, Johnson & Henderson</i> - Associate
1984/88	<i>J. W. Harris Company</i> - Corporate Controller
1978/84	<i>Stop 'N Go Foods/King Kwik Minit Market</i> - Controller
1974/78	<i>Batesville Casket Co./Div. of Hillenbrand Industries</i> - Asst. Controller
1968/1974	<i>Ernst & Ernst (Ernst & Young), CPA's</i> - Auditor, Consultant, Supervisor

EDUCATION

1969	University of Cincinnati, Bachelor of Business Administration - Major in Accounting
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PROFESSIONAL MEMBERSHIPS AND ACTIVITIES

American Institute of Certified Public Accountants

Ohio Society of Certified Public Accountants

Past Member of Litigation Services Group

Indiana Association of Certified Public Accountants

National Society of Professional Insurance Investigators

Treasurer - National Organization

Past Treasurer - Ohio Chapter

Cincinnati Claims Association

Treasurer

Association of Certified Fraud Examiners

American College of Forensic Examiners

TEACHING

Taught various accounting aspects of insurance claims handling for Ohio Casualty and Travelers Insurance in Cincinnati, Chicago, Hartford and San Antonio.

TESTIMONY AND EXPERT WITNESS

I have testified and been named expert witness numerous times since 1988. I have also been named as an appraiser for insurance claims approximately 10 times.